

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Ethical Corporate Management Best Practice Principles			Ref. No	-
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Article 1 (Purpose and Scope)

This Code of Ethical Conduct (hereinafter referred to as "this Code") is established by GIGABYTE Technology Co., Ltd. (hereinafter referred to as "the Company") in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and relevant laws and regulations, to foster a culture of integrity and sound development in the company. This Code applies to the Company and its subsidiaries under substantial control.

Article 2 (Prohibition of Unethical Conduct)

The Company's directors, supervisors, managers, employees, appointees, or individuals with substantial control (hereinafter referred to as "Company Personnel") are prohibited from directly or indirectly offering, promising, requesting, or receiving any improper benefits, or engaging in any other unethical, illegal, or fiduciary duty-breaching conduct (hereinafter referred to as "Ethical Conduct") while conducting business activities for the purpose of obtaining or maintaining benefits.

The above-mentioned conduct applies to dealings with public officials, candidates for political office, political parties or their officials, as well as any public or private enterprises or institutions, including their directors, supervisors, managers, employees, substantial controllers, or other stakeholders.

Article 3 (Definition of Benefits)

For the purposes of this Code, "benefits" refer to anything of value, including but not limited to money, gifts, commissions, positions, services, preferential treatment, or rebates in any form or name. However, normal social etiquette that occurs infrequently and does not affect specific rights or obligations is not included.

Article 4 (Compliance with Laws)

The Company shall comply with the Company Act, Securities and Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Public Servants' Conflict of Interest Prevention Act, regulations governing TWSE/GTSM-listed companies, and other laws related to business conduct as the fundamental premise of implementing ethical management.

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Article 5 (Policy)

Based on the principles of integrity, transparency, and responsibility, the Company formulates policies founded on honesty and pragmatism and establishes sound corporate governance and risk control mechanisms to create a sustainable business environment.

Article 6 (Code of Business Conduct)

To implement the business philosophy and policies outlined in the previous article, the Company has formulated the "GIGABYTE Technology Code of Business Conduct," which clearly and comprehensively sets out specific practices for ethical business management.

Article 7 (Scope of the Code)

When formulating the Code of Business Conduct, the Company shall analyze business activities within its scope of operations that pose a high risk of ethical issues and strengthen related preventive measures.

The primary preventive measures outlined in the Company's Code of Business Conduct include:

1. Bribery and corruption.
2. Providing illegal political donations.
3. Improper charitable donations or sponsorships.
4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.
6. Engaging in unfair competition practices.
7. Directly or indirectly harming the rights, health, and safety of consumers or other stakeholders during the research, procurement, manufacturing, provision, or sale of products and services.

Article 8 (Commitment and Implementation)

The Company shall clearly state its ethical business policy in its regulations and external documents, and the Board of Directors and management shall actively commit to implementing the ethical business policy. The policy shall also be fully executed in internal management and business activities.

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Article 9 (Ethical Business Activities)

In line with the principle of ethical management, the Company conducts business activities in a fair and transparent manner. Before engaging in business dealings, the Company shall consider the legality and integrity of its agents, suppliers, customers, or other business counterparts and avoid transactions with those involved in unethical conduct. Contracts signed by the Company with its agents, suppliers, customers, or other business counterparts shall include a commitment to adhere to the ethical business policy, and the Company reserves the right to terminate or rescind the contract if the counterpart is found to engage in unethical conduct.

Article 10 (Prohibition of Bribery and Corruption)

The Company and its personnel shall not, in the course of conducting business, directly or indirectly offer, promise, request, or accept any form of improper benefits from customers, agents, contractors, suppliers, public officials, or other stakeholders.

Article 11 (Prohibition of Providing Illegal Political Donations)

The Company and its personnel, when making donations to political parties, organizations, or individuals participating in political activities, shall comply with the Political Donations Act and the Company's internal procedures. Political donations must not be used to seek business interests or competitive advantages.

Article 12 (Prohibition of Improper Charitable Donations or Sponsorships)

The Company and its personnel, when making charitable donations or sponsorships, must comply with relevant laws and internal procedures. Such donations or sponsorships must not be used as a disguised form of bribery.

Article 13 (Prohibition of Unreasonable Gifts, Hospitality, or Other Improper Benefits)

The Company and its personnel shall not, directly or indirectly, offer or accept any unreasonable gifts, hospitality, or other improper benefits in order to establish business relationships or influence business transactions.

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Article 14 (Prohibition of Infringement on Intellectual Property Rights)

The Company and its personnel shall comply with intellectual property laws, internal procedures, and contractual obligations. Without the consent of the intellectual property owner, they shall not use, disclose, dispose of, or damage intellectual property or engage in other actions that infringe on intellectual property rights.

Article 15 (Prohibition of Unfair Competition Practices)

The Company shall conduct business activities in accordance with relevant competition laws. It shall not engage in price-fixing, bid-rigging, production and quota restrictions, or market division by allocating customers, suppliers, operational areas, or business types.

Article 16 (Prevention of Harm to Stakeholders from Products or Services)

In the process of developing, procuring, manufacturing, providing, or selling products and services, the Company and its personnel shall comply with relevant regulations and international standards to ensure the transparency and safety of product and service information. The Company shall establish and publicly disclose policies that protect the rights and interests of consumers and other stakeholders and implement these policies in operational activities to prevent products or services from directly or indirectly harming the rights, health, and safety of consumers or other stakeholders.

Article 17 (Organization and Responsibility)

The Company and its personnel shall fulfill their duty of care as a prudent manager, ensuring the prevention of ethical risks within the Company. They should continually review the effectiveness of their measures and make ongoing improvements to ensure the implementation of the ethical management policy.

To strengthen the management of ethical conduct, the Company has established an internal audit unit under the direct supervision of the Board of Directors, which operates independently. This unit is responsible for formulating and supervising the execution of the ethical management policy and preventive measures and reports regularly to the Board of Directors.

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Article 18 (Compliance with Laws in Business Operations)

When conducting business, the Company’s personnel shall comply with laws and regulations, as well as the Company’s Code of Business Conduct.

Article 19 (Conflict of Interest Avoidance)

The Company has established a conflict of interest prevention policy to identify, monitor, and manage the risks that conflicts of interest may pose to ethical conduct. The policy provides appropriate channels for directors, supervisors, managers, and other stakeholders attending or present at Board meetings to voluntarily disclose any potential conflicts of interest with the Company.

When a director, supervisor, manager, or other stakeholder attending or present at a Board meeting has a conflict of interest related to a proposal being discussed, they shall explain the material details of the conflict at the meeting. If the conflict poses a risk to the Company's interests, they must not participate in the discussion or voting on the matter and must recuse themselves. They are also prohibited from acting as a proxy for other directors in exercising voting rights.

Directors should practice self-discipline and refrain from inappropriately supporting each other. Company personnel shall not use their position or influence within the Company to secure improper benefits for themselves, their spouses, parents, children, or any other persons.

Article 20 (Accounting and Internal Controls)

For business activities with a high risk of ethical misconduct, the Company shall establish an effective accounting system and internal control system. There shall be no off-the-books accounts or secret accounts, and the systems shall be reviewed regularly to ensure their design and implementation remain effective.

The Company’s internal audit unit shall regularly inspect the compliance of the above-mentioned systems and prepare audit reports to be submitted to the Board of Directors. The Company may appoint accountants to conduct audits, and if necessary, engage professionals to assist.

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Article 21 (Procedures and Code of Conduct)

In accordance with Article 6 of this Code, the Company has formulated the "GIGABYTE Technology Code of Business Conduct," which provides specific guidelines for the conduct of the Company's personnel in business operations. The content of this Code shall include, at a minimum, the following:

1. Standards for identifying the offering or acceptance of improper benefits.
2. Procedures for handling the provision of lawful political donations.
3. Procedures and standards for handling legitimate charitable donations or sponsorships, including financial limits.
4. Regulations to avoid conflicts of interest related to job duties, including reporting and handling procedures.
5. Confidentiality requirements for business secrets and sensitive information obtained through business operations.
6. Standards and procedures for dealing with suppliers, customers, and other business partners involved in unethical conduct.
7. Procedures for handling the discovery of violations of the Company's Code of Ethical Business Practices.
8. Disciplinary actions for violators.

Article 22 (Training and Reward/Penalty System)

The Chairman, General Manager, or senior management of the Company shall regularly communicate the importance of integrity to directors, employees, and appointees.

The Company shall periodically provide educational training and promote ethical behavior to its personnel, inviting business partners involved in commercial transactions to participate, ensuring they fully understand the Company's commitment to ethical management, its policies, preventive measures, and the consequences of unethical behavior.

The Company shall integrate its ethical business policies with employee performance evaluations and human resource policies, establishing a clear and effective reward and penalty system.

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Article 23 (Whistleblowing System)

The Company shall establish a specific whistleblowing system and ensure its effective implementation. The system shall include at least the following:

1. The establishment and announcement of an internal independent whistleblowing mailbox and hotline, or the engagement of an external independent organization to provide these services for use by internal and external personnel.
2. The assignment of dedicated personnel or a unit responsible for receiving whistleblower reports. If the report involves directors or senior management, it shall be submitted to independent directors or supervisors. The categories of reports and their investigation procedures shall also be defined.
3. Records and preservation of whistleblower case processing, investigation procedures, investigation results, and relevant documents.
4. Confidentiality of the whistleblower's identity and the contents of the report.
5. Measures to protect whistleblowers from improper treatment due to their report.
6. Reward measures for whistleblowers.

If the dedicated personnel or unit handling whistleblower reports discovers serious violations or potential significant harm to the Company, they shall immediately prepare a report and notify the independent directors in writing.

Article 24 (Disciplinary and Appeal System)

The Company shall clearly define and publicly announce a disciplinary and appeal system for violations of the ethical management regulations. The names, titles, dates of violations, reasons for violations, and handling of violators shall be promptly disclosed on the Company's internal website.

Article 25 (Information Disclosure)

The Company shall establish quantitative data for promoting ethical management and continuously analyze and evaluate the effectiveness of its ethical policies. The measures taken, the results of implementation, the aforementioned quantitative data, and the effectiveness of the promotion shall be disclosed on the Company's website, in its annual report, and in its prospectus. Additionally, the content of the ethical management code shall be disclosed on the Market Observation Post System.

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Article 26 (Review and Amendment of Ethical Management Policies and Measures)

The Company shall remain attentive to the development of ethical management regulations both domestically and internationally. It shall encourage directors, supervisors, managers, and employees to provide suggestions for reviewing and improving the Company's ethical management policies and promotion measures, in order to enhance the effectiveness of the Company's ethical management practices.

Article 27 (Implementation)

This Code shall be implemented following the resolution of the Board of Directors and shall be amended in the same manner.